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(54) Title: METHOD FOR PREPARING METHYL 2-DIPHENYLMETHYLSULFINYLACETATE

(57) **Abstract:** Method for preparing methyl 2-diphenylmethylsulfinylacetate (MDMSA) comprising the steps of : (i) conversion of benzhydrol into methyl diphenylmethylthioacetate ; and (ii) conversion of methyl diphenylmethylthioacetate into methyl-2-diphenylmethylsulfinylacetate by oxidation.

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